

GAMING REQUEST FOR APPEAL

Department Use Only

Please Print or Type

Name of Permittee: _____ Permit No.: _____
Name of Operator: _____ License No.: _____
Name of Pull-Tab Distributor: _____ License No.: _____

Mailing Address: _____ Street No. or PO Box _____ City, Municipality, State and Zip Code	Name of Primary or Contact Person: _____ Daytime Telephone Number: _____ Ext. No. _____ Fax Number: _____
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Date of Notice of Assessment, Denial of Permit or License, Suspension or Revocation of Permit or License or Informal Conference Decision. _____	Type of Assessment or Action: (check appropriate box) <table><tr><td><input type="checkbox"/> 3% Pull-Tab Tax</td><td><input type="checkbox"/> Denial of Permit or License</td></tr><tr><td><input type="checkbox"/> 1% Additional Fees</td><td><input type="checkbox"/> Order of Prohibition</td></tr><tr><td><input type="checkbox"/> Permit or License Fees</td><td><input type="checkbox"/> Informal Conference Decision</td></tr><tr><td><input type="checkbox"/> Suspension or Revocation of Permit / License</td><td></td></tr></table>	<input type="checkbox"/> 3% Pull-Tab Tax	<input type="checkbox"/> Denial of Permit or License	<input type="checkbox"/> 1% Additional Fees	<input type="checkbox"/> Order of Prohibition	<input type="checkbox"/> Permit or License Fees	<input type="checkbox"/> Informal Conference Decision	<input type="checkbox"/> Suspension or Revocation of Permit / License	
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<input type="checkbox"/> Permit or License Fees	<input type="checkbox"/> Informal Conference Decision								
<input type="checkbox"/> Suspension or Revocation of Permit / License									

	YES	NO
Do you request an informal conference? (This does not apply if this is an appeal from an informal conference decision.)	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please check your preference: <input type="checkbox"/> Telephone <input type="checkbox"/> Correspondence; submit argument and evidence in writing with this appeal <input type="checkbox"/> In person at: <input type="checkbox"/> Juneau <input type="checkbox"/> Anchorage		
Do you request a formal hearing before the Commissioner's Office? (Either to bypass the informal conference or to appeal an informal conference decision)?	<input type="checkbox"/>	<input type="checkbox"/>
Do you wish to be represented by an attorney, CPA, or other representative? (If yes, please complete the attached Power of Attorney, Form 04-0852.)	<input type="checkbox"/>	<input type="checkbox"/>

EXPLANATION OF REQUEST FOR APPEAL: Please state: (a) action with which you disagree; (b) facts; (c) law; (d) agreed findings.
(See instructions on back.) If additional space is needed, you may attach additional sheets.

Under penalty of perjury, I declare that I have examined this request for appeal, including accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. If prepared by a person other than the primary member in charge of games or officer of permittee organization, operator or pull-tab distributor, the declaration is based on all information of which has personal knowledge.

_____ Date	_____ Signature	_____ Title
_____ Date	_____ Preparer's Printed Name and Signature	_____ Title
_____ Preparer's Address		_____ Preparer's Daytime Telephone

INSTRUCTIONS REQUEST FOR APPEAL

GENERAL INFORMATION

A. APPEAL PROCESS. A person is entitled to appeal within 15 days a Division determination before the determination becomes final. Appeal rights arise where there is a denial of the issuance or renewal of a permit, license or registration, or a suspension or revocation, as well as where there is an order prohibiting an action in violation of law or regulation. The appeal process involves the right to a formal hearing before a Department of Revenue hearing officer. However, a person may first request an informal conference with the Division in an attempt to resolve the matter. The informal conference will be conducted by a gaming staff member or by a Division Appeals Officer. A written informal conference decision will be issued. The person may appeal this decision within 15 days by requesting a formal hearing. The 15 day period starts on the postmark date of the written notice of the Division determination or the informal conference decision. The Division may reject the request for informal conference in appropriate circumstances. Where the request for informal conference is rejected, the request is forwarded to the Commissioner's Office and treated as a request for formal hearing. A person who wishes to appeal the formal hearing decision of the department must file an appeal with the superior court in the judicial district in which the person resides within 30 days after the date of the decision. The person must obtain a stay order from the court to otherwise prevent the Department decision from taking effect. The pertinent regulations pertaining to the appeal process are contained in 15 AAC 05.010-040.

B. INFORMAL CONFERENCE. The informal conference will be conducted in person, through correspondence, or by telephone, audio, or video teleconference, or other electronic means. The relevant portion of the Division file will be made available to the person who filed the request for appeal, and the action taken by the department will be explained. A person who wants to present facts and information to support a position must submit all pertinent books, records, schedules, and other documents. The Division may copy any of the books, records, schedules, and other documents. The person who filed the request must supply additional information that the Division requests. After considering the facts, information, and arguments presented at the informal conference, the Division will promptly render a written decision. If the Division believes that modification of the action is appropriate, modification will be made and reflected in the written decision. The informal conference decision is final for purposes of appeal to a formal hearing but is not a final administrative determination for purposes of appeal to the superior court.

C. FORMAL HEARING. The department will hold a formal hearing if a timely request for a formal hearing is made. The request must state the nature of the person's objection, the relief sought, and the grounds for the objection. On receipt of a request for a formal hearing, the department will appoint a hearing officer and notify the person who filed the request of the appointment. The hearing officer will notify the applicant of the date of either a prehearing conference or the hearing. The hearing officer exercises all powers necessary for the orderly and expeditious conduct of the hearing. The hearing officer will issue a written decision containing findings of fact and conclusions of law. Upon adoption by the commissioner, the written decision is the final administrative decision of the department for purposes of appeal to the superior court.

SPECIFIC INSTRUCTIONS FOR EXPLANATION OF REQUEST.

A. UNAGREED ACTIONS. List all issues and items to which you take exception and provide the factual and legal detail and explanations required by (B) and (C) below.

B. FACTS. If the facts that you rely on are different from those of the division, provide a statement of facts in writing. All facts must be declared to be true under penalty of perjury.

C. LAW. Identify and explain how the Alaska Statutes, regulations, and court cases support your position.

D. AGREED FINDINGS. You must pay any amounts assessed on or before the date specified in the assessment notice. A person may not conduct a gaming activity during a period in which a fee is delinquent.